

FYE 2009 Review - Annual Financial Report

School District: Trimble County
 Audit Firm Name: Amick & Company CPS's
 Date: 2/2/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 4, 2010 9:10:02 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,810,475.14	2,810,475.14	0.00	2,810,475.00	0.14	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,693,878.00	-1,693,878.00	0.00	1,693,878.00	
Revenue (State) - 3XXX (Not 3900)	6,376,626.92	6,376,626.92	0.00	8,070,505.00	-1,693,878.08	
Revenue (Federal) - 4XXX	20,219.90	20,219.90	0.00	20,220.00	-0.10	
Total Revenues	9,207,321.96	10,901,199.96	-1,693,878.00	10,901,200.00	-0.04	
Expenditures-Not including Transfers Out or On Behalf	8,237,123.69	8,237,123.69	0.00	9,931,001.00	-1,693,877.31	
Expenditures-On Behalf	0.00	1,693,878.00	-1,693,878.00	0.00	1,693,878.00	
Total Expenditures	8,237,123.69	9,931,001.69	-1,693,878.00	9,931,001.00	0.69	
Excess (Deficiency) of Revenues Over Expenditures	970,198.27	970,198.27	0.00	970,199.00	-0.73	
Other Financing Sources - Not Transfers In	21,550.00	21,550.00	0.00	21,550.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	280,668.00	280,668.00	0.00	280,668.00	0.00	
Total Other Financing Sources, Uses and Transfers	-259,118.00	-259,118.00	0.00	-259,118.00	0.00	
Net Change in Fund Balance	711,080.27	711,080.27	0.00	711,081.00	-0.73	
Beginning Fund Balance - July 1	2,148,388.26	2,148,388.26	0.00	4,648,719.00	-2,500,330.74	Refer Pg 13 Financial Audit Report, geinning balance to be determined
Ending Balance - June 30	2,859,468.53	2,859,468.53	0.00	5,359,800.00	-2,500,331.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,693,878.00	-1,693,878.00	0.00	1,693,878.00	Not Broken out in Audit Report
On-Behalf Expenditures by Fund	0.00	1,693,878.00	-1,693,878.00	0.00	1,693,878.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	27,580.71	27,580.71	0.00	27,581.00	-0.29	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	329,616.25	329,616.25	0.00	329,616.00	0.25	
Revenue (Federal) – 4XXX	1,442,162.35	1,442,162.35	0.00	1,442,162.00	0.35	
Total Revenues	1,799,359.31	1,799,359.31	0.00	1,799,359.00	0.31	
Expenditures-Not including Transfers Out and not 0280	1,830,027.31	1,830,027.31	0.00	1,830,027.00	0.31	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,830,027.31	1,830,027.31	0.00	1,830,027.00	0.31	
Excess (Deficiency) of Revenues Over Expenditures	-30,668.00	-30,668.00	0.00	-30,668.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	30,668.00	30,668.00	0.00	30,668.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	30,668.00	30,668.00	0.00	30,668.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	3,049.15	3,049.15	0.00	3,049.00	0.15	
Revenue (State) – 3XXX	142,636.00	142,636.00	0.00	142,636.00	0.00	
Total Revenues	145,685.15	145,685.15	0.00	145,685.00	0.15	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	145,685.15	145,685.15	0.00	145,685.00	0.15	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	421,830.90	421,830.90	0.00	421,831.00	-0.10	
Total Other Financing Sources, Uses and Transfers	-421,830.90	-421,830.90	0.00	-421,831.00	0.10	
Net Change in Fund Balance	-276,145.75	-276,145.75	0.00	-276,146.00	0.25	
Beginning Fund Balance - July 1	276,145.75	276,145.75	0.00	276,146.00	-0.25	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	393,910.89	393,910.89	0.00	393,911.00	-0.11	
Revenue (State) – 3XXX	266,616.00	266,616.00	0.00	266,616.00	0.00	
Total Revenues	660,526.89	660,526.89	0.00	660,527.00	-0.11	
Expenditures-Not including Transfers Out	614,476.48	614,476.48	0.00	614,476.00	0.48	
Total Expenditures	614,476.48	614,476.48	0.00	614,476.00	0.48	
Excess (Deficiency) of Revenues Over Expenditures	46,050.41	46,050.41	0.00	46,051.00	-0.59	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	373,132.79	373,132.79	0.00	373,133.00	-0.21	
Total Other Financing Sources, Uses and Transfers	-373,132.79	-373,132.79	0.00	-373,133.00	0.21	
Net Change in Fund Balance	-327,082.38	-327,082.38	0.00	-327,082.00	-0.38	
Beginning Fund Balance - July 1	327,082.38	327,082.38	0.00	327,082.00	0.38	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	3,882,561.97	3,882,561.97	0.00	3,882,562.00	-0.03	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,882,561.97	3,882,561.97	0.00	3,882,562.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures	-3,882,561.97	-3,882,561.97	0.00	-3,882,562.00	0.03	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,044,963.69	1,044,963.69	0.00	1,044,964.00	-0.31	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,044,963.69	1,044,963.69	0.00	1,044,964.00	-0.31	
Net Change in Fund Balance	-2,837,598.28	-2,837,598.28	0.00	-2,837,598.00	-0.28	
Beginning Fund Balance - July 1	0.00	0.00	0.00	3,076,830.00	-3,076,830.00	Unexplained difference in begininng balance and not matching last year ending balance
Ending Balance - June 30	-2,837,598.28	-2,837,598.28	0.00	239,232.00	-3,076,830.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	11,812,893.31	13,506,771.31	-1,693,878.00	13,506,771.00	0.31	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	14,564,189.45	16,258,067.45	-1,693,878.00	16,258,066.00	1.45	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-2,751,296.14	-2,751,296.14	0.00	-2,751,295.00	-1.14	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	21,550.00	21,550.00	0.00	21,550.00	0.00	
Net Change in Fund Balance - Governmental Funds	-2,729,746.14	-2,729,746.14	0.00	-2,729,745.00	-1.14	
Beginning Fund Balance - July 1 - Governmental Funds	2,751,616.39	2,751,616.39	0.00	8,328,777.00	-5,577,160.61	
Ending Fund Balance - June 30 - Governmental Funds	21,870.25	21,870.25	0.00	5,599,032.00	-5,577,161.75	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	326,526.64	326,526.64	0.00	326,527.00	-0.36	
Total Operating Revenues	326,526.64	326,526.64	0.00	326,527.00	-0.36	
Expenditures-Not including Transfers Out or On-behalf	772,314.55	772,314.55	0.00	816,536.00	-44,221.45	Refer Pg 20 Financial Audit Report
Expenditures-On Behalf	0.00	44,219.00	-44,219.00	0.00	44,219.00	
Expenditures - Depreciation Only (Fund 81)	0.00	20,951.46	-20,951.46	20,951.00	0.46	
Total Operating Expenses	772,314.55	837,485.01	-65,170.46	837,487.00	-1.99	
Operating Income (Loss)	-445,787.91	-510,958.37	65,170.46	-510,960.00	1.63	
Non-Operating Revenue - Interest Income Only (Local) - 1510	5,675.87	5,675.87	0.00	5,676.00	-0.13	
Revenue (State) – 3XXX	8,806.00	8,806.00	0.00	53,025.00	-44,219.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	44,219.00	-44,219.00	0.00	44,219.00	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	441,265.00	441,265.00	0.00	441,265.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	455,746.87	499,965.87	-44,219.00	499,966.00	-0.13	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	9,958.96	-10,992.50	20,951.46	-10,994.00	1.50	
Beginning Net Assets - July 1	224,533.95	224,533.95	0.00	430,056.00	-205,522.05	Refer Pg 20 Financial Audit Report, Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	234,492.91	213,541.45	20,951.46	419,062.00	-205,520.55	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	39,042.00	39,042.00	0.00	39,042.00	0.00	
Total Operating Revenues	39,042.00	39,042.00	0.00	39,042.00	0.00	
Expenditures-Not including Transfers Out	30,052.15	33,573.15	-3,521.00	33,573.00	0.15	
Expenditures - Depreciation Only (Fund 81)	0.00	127.23	-127.23	127.00	0.23	
Total Operating Expenses	30,052.15	33,700.38	-3,648.23	33,700.00	0.38	
Operating Income (Loss)	8,989.85	5,341.62	3,648.23	5,342.00	-0.38	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,521.00	-3,521.00	3,521.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	3,521.00	-3,521.00	3,521.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	8,989.85	8,862.62	127.23	8,863.00	-0.38	
Beginning Net Assets - July 1	1,989.74	1,989.74	0.00	2,487.00	-497.26	Unexplained difference in beginning balance and not matching last year ending balance
Ending Net Assets - June 30	10,979.59	10,852.36	127.23	11,350.00	-497.64	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	365,568.64	365,568.64	0.00	365,569.00	-0.36	
Total Operating Expenses - Proprietary Funds	802,366.70	871,185.39	-68,818.69	871,187.00	-1.61	
Operating Income (Loss) - Proprietary Funds	-436,798.06	-505,616.75	68,818.69	-505,618.00	1.25	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	455,746.87	503,486.87	-47,740.00	503,487.00	-0.13	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	18,948.81	-2,129.88	21,078.69	-2,131.00	1.12	
Net Assets, July 1, 2008 - Proprietary Funds	226,523.69	226,523.69	0.00	432,543.00	-206,019.31	Refer to differences in Proprietary Funds
Net Assets, June 30, 2009 - Proprietary Funds	245,472.50	224,393.81	21,078.69	430,412.00	-206,018.19	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	6,364.84	6,364.84	0.00	0.00	6,364.84	No Trust and Agency Fund statement included in Financial Audit Report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	6,364.84	6,364.84	0.00	0.00	6,364.84	
Deductions	8,915.07	8,915.07	0.00	0.00	8,915.07	
Total Deductions	8,915.07	8,915.07	0.00	0.00	8,915.07	
Change in Net Assets	-2,550.23	-2,550.23	0.00	0.00	-2,550.23	
Beginning Net Assets - July 1	17,333.26	17,333.26	0.00	0.00	17,333.26	
Ending Net Assets - June 30	14,783.03	14,783.03	0.00	0.00	14,783.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	6,364.84	6,364.84	0.00	0.00	6,364.84	No Trust and Agency Fund statement included in Financial Audit Report
Total Deductions - Fiduciary Funds	8,915.07	8,915.07	0.00	0.00	8,915.07	
Change in Net Assets - Fiduciary funds	-2,550.23	-2,550.23	0.00	0.00	-2,550.23	
Beginning Net Assets July 1 - Fiduciary Funds	17,333.26	17,333.26	0.00	0.00	17,333.26	
Ending Net Assets - June 30 - Fiduciary Funds	14,783.03	14,783.03	0.00	0.00	14,783.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	44,219.00	-44,219.00	0.00	44,219.00	
Fund 51 - On-Behalf Expenditures	0.00	44,219.00	-44,219.00	0.00	44,219.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,994.22	577,413.64	-575,419.42	577,412.00	1.64	Refer PG 33- 34 Note 3 Financial Audit Report
Depreciation Expense - Fund 81	0.00	20,951.46	-20,951.46	21,078.00	-126.54	Refer PG 33- 34 Note 3 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,741,618.00	-1,741,618.00	1,743,366.91	-1,748.91	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	3,521.00	-3,521.00	Refer to Pg 42 Note 13 Financial Audit Report for amount of On Behalf Payments included in Financial Audit Report
On-Behalf Payments (Audit - KDE Web)	0.00	-1,741,618.00	1,741,618.00	-1,739,845.91	-1,772.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-6,010.96	-6,010.96	0.00	0.00	-6,010.96	Program Error
Deductions	1,994.22	577,413.64	-575,419.42	0.00	577,413.64	
Change Total assets	-8,005.18	-583,424.60	575,419.42	0.00	-583,424.60	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-8,005.18	-583,424.60	575,419.42	0.00	-583,424.60	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	0.00	20,951.46	-20,951.46	0.00	20,951.46	
Change Total assets	0.00	-20,951.46	20,951.46	0.00	-20,951.46	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-20,951.46	20,951.46	0.00	-20,951.46	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	0.00	127.23	-127.23	0.00	127.23	
Change Total assets	0.00	-127.23	127.23	0.00	-127.23	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-127.23	127.23	0.00	-127.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-6,010.96	-6,010.96	0.00	0.00	-6,010.96	See Above
Total Deductions - Fixed Assets	1,994.22	598,492.33	-596,498.11	0.00	598,492.33	
Change in Total Fixed Assets	-8,005.18	-604,503.29	596,498.11	0.00	-604,503.29	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-8,005.18	-604,503.29	596,498.11	0.00	-604,503.29	